

Finance Committee Regular Meeting

Minutes of the June 9, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 9:00 a.m. on Tuesday, June 9, 2015 in the Gathering Room at Clearview's campus. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, and Uttke. Gohr was excused.

Also present: County Board Chairman Russ Kottke, Supervisors John Fabisch and Jeff Duchac, Mielke, Kolp, Russ Freber, Ken Kamps, Janet Wimmer, Jane Hooper, Bill Wiley, Sheila Drays, Judge Storck, Karen Gibson, Ruth Otto, Lynn Hron, Scott Smith, Dale Schmidt, Amy Nehls, PJ Schoebel, Mark Grams, and Lifke.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Jane Hooper, Clearview Director welcomed committee members to Clearview's campus and presented an overview of Clearview's history and operations. Currently, Clearview is licensed for 236 beds in the main building and has 28 licenses for assisted living between the Community Based Residential Facility (CBRF) and two group homes.

Motion by Adelmeyer and 2nd by Schaefer to allow the chair to deviate from the agenda at his discretion. Motion carried 4-1. Gohr was absent.

Motion by Schaefer and 2nd by Uttke to approve May 11, 2015 regular committee meeting minutes as presented. Motion carried 4-1. Gohr was absent.

Resolution No. 15-19 – Medical Examiner Fees. The Fiscal Note set forth in Resolution No. 15-19 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$6,775 revenue increase on 2015's adopted Budget. PJ Schoebel appeared before committee members to explain the fee increase. According to Schoebel, many of the services provided by his department involves extensive labor hours. For example both Cremation Authorization and Death Certificates require medical records reviewed for probable cause and Cremation Authorization involves a full body exam. The costs associated with these services are partially recovered from the imposed fees. Motion by Schaefer and 2nd by Uttke to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-19 to the County Clerk. Motion carried 4-1. Gohr was absent.

Resolution No. 15-20 – Human Services and Health Van Purchase. The Fiscal Note set forth in Resolution No. 15-20 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$0 on 2015's adopted Budget. Janet Wimmer, Human Services and Health Director appeared before committee members along with Sheila Drays, Community Support Service Division Manager to present this resolution. According to Wimmer, Human Services and Health has a fleet of six vans and provides transportation services for handicap and medical needs citizens. Dodge County pays 20% of the van cost and a State grant pays the balance. The 20% (\$6,700) was included in 2015's budget. Motion by Uttke and 2nd by Adelmeyer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-20 to the County Clerk. Motion carried 4-1. Gohr was absent.

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Resolution No. 15-18 – Sheriff Budget Appropriation. The Fiscal Note set forth in Resolution No. 15-18 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$33,500 on 2015's adopted Budget. Sheriff Dale Schmidt and Chief Deputy Sheriff, Scott Smith appeared to present information on the requested budget appropriation. According to Sheriff Schmidt, \$1,000 will be used for Project Life Saver which is a program to aid in locating lost individuals suffering from cognitive disorders. At risk individuals would be provided a wrist or ankle location band that is waterproof and last about 30 days. Funding will be used to cover replacement cost of bands for those who can't afford to pay for them. Tactical vests for new SWAT team members will also be purchased from the appropriation. To date, fund raising provided \$24,000 and the total vest cost is \$17,000. Motion by Uttke and 2nd by Schaefer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-18 to the County Clerk. Motion carried 4-1. Gohr was absent.

Julie Kolp, Finance Director presented information on the Budget Amendment Policy. A document showing total expenditure by Business Unit (BU), expense of Personnel Services and various percentage references to total expenditure and with and without Personnel Services was presented to committee members for review. Ruth Otto, Information Technology (IT) Director requested committee members consider budgeting at the Department level opposed to BU level for 2016's Budget. Many department heads echoed the request stating the difficulty of maintaining budgets at the BU level considering the dynamics of services provided. Jim Mielke, Administrator stated for 2015, budgeting will be maintained at the BU level but a resolution will be proposed for 2016's Budget. Motion by Uttke and Schaefer to have Mielke, Kolp and John Corey create a resolution for Department level budget consideration for the July Finance Committee meeting. Motion carried 4-1. Gohr was absent.

Patti Hilker, Treasurer provided committee members with a list of outstanding county checks not subject to re-issuance. Each outstanding check listed was thoroughly investigated with related department personnel and payees for a final determination of discharge related expenditures before adding these funds back into the county's working account. Outstanding Accounts Payable checks not subject to re-issuance dated 2014 and totaling \$1,652.43 were reviewed by committee members. Motion by Schaefer and 2nd by Uttke to discharge listed outstanding county checks totaling \$1,652.43. Motion carried with unanimous approval.

Judge John Storck appeared before committee members to present information on a potential Courts budget amendment request. According to Storck, BU 307 – Indigent Counselors was budgeted for \$35,000 in 2015 based on prior BU history. This BU provides legal services for court appointed attorneys and psychological examinations. Guidelines to qualify for public defender representation has changed so more people were qualifying for representation but prior to that the county was paying substantially more for the court appointed attorneys. In 2015, there has been a shift to more court appointed attorneys again. Courts will make a diligent effort to collect the costs of attorney fees but repayment could be prolonged depending on the repayment plan. In many cases, payment plans are based on wage garnishments or minimal monthly repayment amounts set over long periods of time. Adding to the potential deficit is delayed billing from one of the psychologist. Some billings were from over a year ago. Storck has addressed this with the individual. A shortfall of \$50,000 is anticipated for BU 307 and a budget amendment request will be prepared and presented to the Finance Committee in July.

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Janet Wimmer, Human Services provided committee members with information on an anticipated budget amendment request for BU 4812 – MI Inpatient Institution. According to Wimmer, operations in BU 4812 are large and complex. Out-of-home expenditures are higher than budgeted, yet collections from prior year Winnebago and Mendota services is up. The staff continues to diligently divert clients to less costly care but the budget for this BU is fluid and may need to be adjusted.

Sheriff Schmidt presented a handout and update on 2015's contracted beds. Historically, revenues from contracted beds are under budget at the beginning of the year, with numbers increasing during summer months and ending the year will a budget surplus. For 2015, the number of actual contracted beds started exceeding budget sooner in the year and with the new State budget in July, numbers are projected to continue up. Along with revenues being down the first part of the year, so are expenditures. Sheriff Schmidt also reported the Immigration and Customs Enforcement (ICE) inspection went well and officials had many positive things to say about our facility.

Mielke presented information on the 2015-2017 Proposed State Budget. According to Mielke, the proposed spending reduction for Land Conservation was eliminated and the proposed privatization of ADRC was removed. Bed tax and transportation are still unknown. Storck reported the Courts are going to a block grant with a lump sum to be spent as seen fit. The timeline for the adoption of the State Budget is uncertain.

Kevin Krynski, CPA Partner from Johnson^Block and Company presented a memorandum on the status of the 2014 Audit. Krynski and Jim Block from Johnson^Block and Company will attend the Finance Committee and County Board meetings in July to present the audit results.

Mielke presented the 2016 budget timeline. September 28th through October 1st was set for Finance Committee Review meetings with Department Heads to discuss their budgets. Mielke requested input from committee members regarding the department head meetings. Mielke suggested four evenings with departments staggered according to budget size. A 5:00 p.m. to 7:00 p.m. or 8:00 p.m. meeting time was suggested.

Mielke reported the 2016-2020 Capital Improvement Plan document is due the end of June with a first draft for July's meeting. Finance will recommend the final plan to County Board in September.

The County Treasurer provided committee members copies of April 2015's report of working cash account and May 2015 county investment holdings for review.

The monthly county state sales tax remittance reports were reviewed. May 2015's remittance for March was \$515,569 compared to \$534,851 from the same period in 2014. The fiscal year remittance to date is \$2,265,989 compared to \$2,266,517 the same time period in 2014.

Kolp presented committee members with an updated on the Kronos project. According to Kolp, the county received a late filing penalty for first quarter 2015 from the IRS. An \$8,000 penalty was imposed as a result of a discrepancy between submitted withholdings and what was reporting on the Form 941. The same problem occurred for a portion of second quarter before the error was

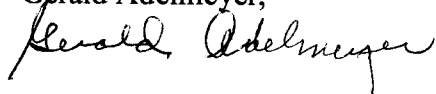
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discovered. An appeal was submitted to the IRS and the \$8,000 penalty for first quarter was waived. An appeal will be submitted for second quarter but Kolp anticipates it will not to be waived. The Kronos project budget is anticipated to be presented at July's meeting.

Mielke reported on the Baker Tilly operation review kickoff meetings. Russ Kottke, Dave Frohling, Glen Stousland, Donna Mally, Phil Gohr, Jim Mielke, Julie Kolp, Janet Wimmer, Ken Kamps, and Allyssa Schultz are on the project team. Mielke reported the meetings went well with good discussion and a lot of information was covered.

Next regular meeting is scheduled for Tuesday July 14, 2015 at 9:00 a.m. at the Henry Dodge Office Building, 199 County DF, Juneau, Wisconsin.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 10:43 a.m.

Gerald Adelmeyer,


Secretary